

McLean County Board of Review
Law and Justice Center, Room 705
Bloomington, IL
Phone (309) 888-5130 Fax (309) 888-5208

**RULES GOVERNING THE APPEAL PROCESS
OF THE BOARD OF REVIEW OF McLEAN COUNTY
FOR ASSESSMENT YEAR 2003**

SUGGESTION – It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear, and the need for the filing of a complaint eliminated. If, after talking with the township assessor, the taxpayer still wishes to pursue a formal complaint, he/she needs to familiarize themselves with the Rules governing hearings before the McLean County Board of Review. However, the 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

BASIS OF COMPLAINT – The State of Illinois property tax law requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity). All farm land assessments are based on total agriculture use value rather than fair market value as determined by the State Farmland Assessment Review Committee.

The McLean County Board of Review will review complaints of assessed values on farm residences, farm homesite and farm buildings. The McLean County Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment Law passed in 1981.

A formal complaint may be filed when it appears that:

1. The assessor's market value is higher than actual market value.
2. The assessment is higher than those of similar neighboring properties.
3. The assessment is based on inaccurate information
4. The assessed value is at a higher percentage of market value for the property than the prevailing township or county median level, as shown in an assessment/sales ratio study.

TIME FOR FILING COMPLAINT – All complaints must be filed with the Board of Review on or before 30 days after publication of said township assessment roll in the local newspaper. The Board of Review will receive complaints or assessor changes concurrent in the 30 day complaint period. After 30 days the Board of Review will not accept such requests.

1. Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
2. Metered mail must also bear the official US Postal Service date stamp if it arrives after the final filing date.
3. All other mailings and hand deliveries are considered filed on the date received in Room 705 of the Law & Justice Center (Board of Review office).
4. Faxed complaints will not be accepted.
5. Board of Review office hours are: Monday through Friday—8:00 a.m. until 4:30 p.m.; Saturday, Sunday, and County holidays—Closed.
6. It is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark.

PROCEDURES FOR FILING A COMPLAINT –

1. All complaints relating to real estate assessments must be filed on the form provided by the Board of Review. A separate complaint form must be filed for each parcel number. All evidence or additional information to be considered must be submitted in triplicate (except photographs) with the complaint form.
2. If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire parcel, not just to the objected part.
3. Complaints filed by two separate persons on one property will not be heard separately.
4. If the property is income producing, the taxpayer shall furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. The most appropriate evidence are the pertinent schedules of the taxpayer's federal income tax return.
5. For the filing of a complaint by a non-owner against another real property assessment, the form and procedure are the same as for any other taxpayer. In these cases, the owner of the property will be notified of the filing of the complaint, will receive a copy of the complaint, and will be allowed the opportunity to appear at the hearing. The burden of proof, however, will be on the complainant to show adequate cause for the complaint. Property owner may furnish evidence of value.
6. If a taxpayer requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint. It is, therefore,
REQUIRED THAT TAXPAYERS SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON LINE 9 (a, b, c) OF THE COMPLAINT FORM.
7. Any taxing body wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located. In instances where a taxing district has filed as an Intervenor concerning a matter before the Board, in accordance with statute, such district has no more than fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

SUPPORTING EVIDENCE – ALL SUPPORTING EVIDENCE OR ADDITIONAL INFORMATION TO BE CONSIDERED BY THE BOARD OF REVIEW MUST BE SUBMITTED IN TRIPPLICATE (EXCEPT PHOTOGRAPHS) AT THE TIME THE COMPLAINT IS FILED.

Any complaint received without the requisite supporting evidence may be returned, and the complaint may not be processed by the Board of Review.

In the event the contesting party is unable to submit written or documentary evidence with the complaint form, he or she must submit a letter requesting an extension of time with the complaint form. Without the written request for an extension, no evidence will be accepted after the complaint form is filed. At the time the request is received, the Board of Review may grant up to a 15-day extension for good cause. Good cause may include, but is not limited to, the inability to submit evidence for a cause beyond the control of the contesting party (such as completion of a contracted appraisal, or the death or illness of the taxpayer).

Examples of evidence include but are not limited to:

- *Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration.* These documents are most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sales price must be stated. All transactions must be an arms-length sale.
- *Comparable Sales.* If there are sales of similar properties in the same neighborhood, furnish evidence of these sale prices should be submitted. Similar means, for example, square footage is approximately the same; a ranch is compared to a ranch, a two-story to a two-story, a bi-level to a bi-level, etc.. All square footage is determined by outside measurement.

- *Comparable Assessment.* If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar properties is used to claim a lack of equal treatment (equity), these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type, size, quality, age, construction, location, and market value as of January 1 of the assessment year.
- *Photographs.* These can be helpful in showing the style, condition, and any special factors of your property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison. It is not necessary to submit photographs in triplicate; one original for each property is sufficient.
- *Appraisal or Legal Brief.* A recent appraisal by a qualified appraiser can be most helpful. It must conform to the Uniform Standards of Professional Appraisal Practice (USPAP) to be considered.

PROCEDURE OF THE BOARD OF REVIEW –

1. The Board will assign a docket number upon receipt of a properly completed complaint form filed in a timely manner.
2. The Board of Review will review all complaints and may elect to render a tentative decision. Such decision will be mailed to the taxpayer. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer must request a hearing within 7 days of the postmark date of the notice. If the taxpayer fails to appear for the scheduled hearing, the tentative decision will become final.
3. The taxpayer will be notified by telephone or mail of the date and time of the scheduled hearing if required.
4. If the taxpayer or their representative cannot appear at the scheduled hearing, the Board of Review Clerk must be notified. Continuances will only be granted according to the operating needs of the Board of Review.
5. Failure to submit evidence or attend the scheduled hearing will result in dismissal of the appeal.

HEARINGS BY THE BOARD OF REVIEW –

1. Hearings are held in Room 705 in the McLean Law and Justice Center, 104 West Front Street, Bloomington, IL.
2. Hearings are scheduled every 15 minutes.
3. Taxpayers may represent themselves or may be represented by an agent who has proper written authorization, or by an attorney.
4. The taxpayer or representative will present the objections to the assessment.
5. The Board of Review will direct questions to the taxpayer and/or the representative.
6. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
7. Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request and/or their attorneys will be notified and may appear at the hearing with questions.
8. If a personal appearance is waived at the discretion of the Board of Review, the taxpayer or representative may schedule a conference telephone call - at the taxpayer's expense - at the original scheduled hearing time or send a letter supporting the complaint to arrive before the scheduled hearing.
9. The taxpayer is encouraged to be prompt for the scheduled hearing. The Board makes every attempt to run on schedule.

FINDINGS OF THE BOARD OF REVIEW –

1. When a complaint is filed, the Board of Review may lower or raise all or any part of the assessment on the property or make no adjustment in the assessment.

2. The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been presented at the hearing. This decision may be determined and announced at the time of the hearing.
3. The decision will be mailed to the taxpayer, their agent, or attorney in a "Final Notice of Action."
4. All decisions will be mailed after all complaints from all townships have been reviewed.

APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW -

1. The taxpayer may appeal the decision of the Board of Review by filing a written petition for review with the State Property Tax Appeal Board.
2. This petition must be filed within 30 days after the "Final Notice of Action" is mailed to the taxpayer, their agent or attorney.
3. Forms for appeal are available from the office of the McLean County Board of Review or directly from the State of Illinois Property Tax Appeal Board.
4. Property Tax Appeal Board hearings are normally held at the McLean County Law and Justice Center, and are presided over by a hearing officer representing the State Property Tax Appeal Board.

ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW – Any member of the Board may institute the proceedings designed to correct an omission of assessment or cases of error in assessment. A notice shall be sent to the person or corporation concerned directing them to appear within a maximum of 30 days and show causes, if any, why the assessment should not be adjusted. If the owner, agent, or attorney has no objection to the tentative Board of Review value, no hearings shall be held.

CERTIFICATES OF ERROR – Certificates of Error may be filed against real estate by the Board of Review. Certificates will be approved when substantial evidence is presented to prove a factual error has occurred. Errors in judgment are not applicable.

APPLICATIONS FOR PROPERTY TAX EXEMPTIONS –

1. Applications for new non-homestead exemptions on any real property must be filed with the Board of Review by December 20 of the assessment year. These shall be filed in triplicate on the form provided by the Board of Review office.
2. Applications for General Homestead, Homestead Improvement, and Senior Citizens Homestead (over 65) exemptions must be accepted by the Board of Review by December 20 of the assessment year.
3. Applications for the Senior Citizen's Assessment Homestead Freeze Exemption will be accepted until July 31st of the assessment year.
4. In cases where the non-homestead exemption requested would remove a value of \$100,000 or more, it is the responsibility of the owner, agent, or attorney to notify the taxing units in which the property is situated. An application of this nature will not be processed or set for hearing until certification has been received and made a part of the file.
5. All non-homestead exemption decisions are reviewed and finalized by the State of Illinois Department of Revenue. The Board of Review will make decisions only on homestead exemptions.

REGULAR MEETINGS – The Board of Review shall hold regular meetings on the third Wednesday of each month from 9:00 a.m. to 11:00 a.m. in room 705 of the Law and Justice Center. Any person wanting to meet with the Board shall submit in writing a request for a hearing at least one week prior to the scheduled meeting. A brief outline of the concern must accompany the request.

EQUALIZATION – The Board of Review shall act as an equalizing authority by applying multipliers which adjust assessments on non-farm properties within each township to attain uniformity in assessments.

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THESE RULES AS SET FORTH MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW.